सत्यमेव जयते

राजस्थान राजपत्र विशेषांक	RAJASTHAN GAZETTE Extraordinary
साधिकार प्रकाशित	Published by Authority
आषाढ़ 17, बुधवार, शाके 1948- जुलाई 08, 2026 Asadha 17, Wednesday, Saka 1948- July 08, 2026	

भाग 5 (क)
केन्द्रीय विधान मंडल के अधिनियम।

LAW (LEGISLATIVE DRAFTING) DEPARTMENT

(GROUP-2)

NOTIFICATION

Jaipur, June 23, 2026

NO. F.3(3) Law/2/2026- The following Ordinance promulgated by the President of India is hereby republished for general information.

Raghavendra Kachwal,
Principal Secretary to the Government.

(First published in Gazette of India, Extraordinary Part II, Section I dated 5th June, 2026)

THE INCOME-TAX (AMENDMENT) ORDINANCE, 2026

No.2 OF 2026

Promulgated by the President in the Seventy-seventh year of the Republic of India.

An Ordinance further to amend the Income-tax Act, 2025.

WHEREAS, Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for her to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to

promulgate the following Ordinance: —

Short title and commencement.

1.(*1*) This Ordinance may be called the Income-tax (Amendment) Ordinance, 2026.

(*2*) It shall be deemed to have come into force on the 1st day of April, 2026.

Amendment of Act 30 of 2025.

2. In the Income-tax Act, 2025, in Schedule IV, —

(*a*) in the Table, after serial number 13C and entries relating thereto, the following shall be inserted, namely: –

A	B	C	D
"13D.	Any interest on Government security, and any capital gains arising from the sale, exchange or transfer of such Government security.	A Foreign Institutional Investor.	Such exemption shall be subject to furnishing of information in such form and manner, as may be prescribed.
13E.	Any interest on Government security, and any capital gains arising from the sale, exchange or transfer of such Government security.	Bank for International Settlements.	Such exemption shall be subject to furnishing of information in such form and manner, as may be prescribed.";

(*b*) after Note 3 below the Table, the following Note shall be inserted, namely: —

'Note 4: For the purposes of Sl. Nos. 13D and 13E, —

(a) "Bank for International Settlements" means

the Bank for International Settlements established at the Hague Conference in 1930 and headquartered at Basel, Switzerland;

(b) "Foreign Institutional Investor" shall have the meaning assigned to it in section 210(6)(a);

(c) "Government security" shall have the same meaning as assigned to it in section 2(f) of the Government Securities Act, 2006.'.

38 of 2006.

DROUPADI MURMU,
President.

DR. RAJIV MANI,
Secretary to the Govt. of India.

राज्य केन्द्रीय मुद्रणालय,जयपुर।